2019

CERTIFICATE

To the Clerk of Riley County, State of Kansas We, the undersigned, officers of

City of Riley certify that: (1) the hearing mentioned in the attached publication was held; (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2019; and (3) the Amount(s) of 2018 Ad Valorem Tax are within statutory limitations.

Doos Dudont Authority	nount of 2018 I Valorem Tax	County
Table of Contents: Computation to Determine Limit 12019 Allocation of MVT, RVT, and 16/20M Veh Tax Schedule of Transfers Statement of Indebtedness Statement of Lease-Purchases Computation to Determine State Library Grant Fund K.S.A. General 12-101a 9 594,252 Debt Service 10-113 10 162,073 Library 12-1220 10 23,680 Special Highway 11 75,031 Water Utility 11 454,501 Non-Budgeted Funds Totals Sudget Summary Neighborhood Revitalization Tax Lid Limit (from Computation Tab) Does the City Need to Hold an Election? Assisted by: VonFeldt, Bauer & VonFeldt, Chtd. Certified Public Accountants Address: 20 20 21 21 22 23 24 24 25 25 25 25 25 25 25 25 25 25 25 25 25		
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Allocation of MVT, RVT, and 16/20M Veh Tax 3 Schedule of Transfers 4 Statement of Indebtedness 5 Statement of Lease-Purchases 6 Computation to Determine State Library Grant 8 Fund K.S.A. General 12-101a 9 594,252 Debt Service 10-113 10 162,073 Library 12-1220 10 23,680 Special Highway 11 75,031 Water Utility 11 454,501 Non-Budgeted Funds 12 Totals xxxxx 1,309,537 Budget Summary 13 Neighborhood Revitalization Tax Lid Limit (from Computation Tab) Does the City Need to Hold an Election? Assisted by: VonFeldt, Bauer & VonFeldt, Chtd. Certified Public Accountants Address: 2505 Anderson Ave Ste 103 Manhattan KS 66502 Email:		Use Only
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Computation to Determine State Library Grant 8		
Computation to Determine State Library Grant R		
Fund		
12-101a 9 594,252		
Debt Service	216,786	35,1714
Special Highway 11 75,031 Water Utility 11 454,501 Non-Budgeted Funds 12 Totals xxxxx 1,309,537 Budget Summary 13 Neighborhood Revitalization Tax Lid Limit (from Computation Tab) Does the City Need to Hold an Election? Assisted by: VonFeldt, Bauer & VonFeldt, Chtd. Certified Public Accountants Address: 2505 Anderson Ave Ste 103 Manhattan KS 66502 Email:	36,978	
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Totals		
Assisted by: VonFeldt, Bauer & VonFeldt, Chtd. Certified Public Accountants Address: 2505 Anderson Ave Ste 103 Manhattan KS 66502 Email:	272,844 290,484	County Clerk's Use of
Manhattan KS 66502 Email:	NO	
Jolan K		
Date Attested: 2918 County Clerk Governing Body		
CPA Summary - No assurance provided. See accompanying significant budget as		

COUNTY ...

Computation to Determine Limit for 2019

2. Library levy in 2018 budget Other tax entity levy in 2018 budget Other tax entity levy in 2018 budget 2019 Budget Percentage Adjustments 4. New improvements for 2018: 5. Increase in personal property for 2018: 5a. Personal property 2018 5b. Personal property 2017 5c. Increase in personal property (5a minus 5b) 6. Valuation of annexed territory for 2018: 6a. Real estate 6b. State assessed 6c. New improvements 6d. Total adjustment (sum of 6a, 6b, and 6c) 7. Valuation of property that has changed in use during 2018: 8. Expiration of property tax abatements 9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base) 10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9) 11. Total estimated valuation July 1, 2018 6. Percentage adjustment factor - Line 10 / (Line 11 - Line 10)) 9. Experentage adjustment increase (12 times 3) 14. Consumer Price Index for all urban consumers for calendar year 2017 (5 year average) 1. 44 15. Consumer Price Index adjustment (Line 3 times Line 14) 2019 Budget Percentage Adjustment increase (12 times 3 times Line 14) 25. 225,0 226,0 236,0 246 256,0 267 268 279,0 279 279 289 299 290 290 290 290 290 29				Amo	unt of Levy
2. Library levy in 2018 budget Other tax entity levy in 2018 budget	1.	Total tax levy amount in 2018 budget	+	\$	243,256
Other tax entity levy in 2018 budget 3. Net tax levy 2019 Budget Percentage Adjustments 2019 Budget Percentage Adjustments 4. New improvements for 2018:			-	\$	18,246
2019 Budget Percentage Adjustments 225,0			-	\$	
2019 Budget Percentage Adjustments 4. New improvements for 2018:	3.	· · · · · · · · · · · · · · · · · · ·		\$	225,010
4. New improvements for 2018 :		•			
5. Increase in personal property 2018 : 5a. Personal property 2017 - 63,360 5b. Personal property 2017 - 63,360 5c. Increase in personal property (5a minus 5b) + 0 (Use Only if > 0) 6. Valuation of annexed territory for 2018 : 6a. Real estate + 0 6b. State assessed + 0 6c. New improvements + 0 6d. Total adjustment (sum of 6a, 6b, and 6c) + 0 7. Valuation of property that has changed in use during 2018 : + 9,043 8. Expiration of property tax abatements + 0 9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base) 10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)		2019 Budget Percentage Adjustments			
5a. Personal property 2018 + 58,141 5b. Personal property 2017 - 63,360 5c. Increase in personal property (5a minus 5b) + 0 6. Valuation of annexed territory for 2018: - 0 6a. Real estate + 0 6b. State assessed + 0 6c. New improvements + 0 6d. Total adjustment (sum of 6a, 6b, and 6c) + 0 7. Valuation of property that has changed in use during 2018: + 9,043 8. Expiration of property tax abatements + 0 9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base) + 0 10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9) 143,052 11. Total estimated valuation July 1, 2018 6,162,590 12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10) 0.0238 13. Percentage adjustment increase (12 times 3) + \$ 14. Consumer Price Index for all urban consumers for calendar year 2017 (5 year average) 1.41 15. Consumer Price Index adjustment (Line 3 times Line 14) \$ 3,1	4.	New improvements for 2018: +	134,009		
5b. Personal property 2017 5c. Increase in personal property (5a minus 5b)	5.	Increase in personal property for 2018:			
5c. Increase in personal property (5a minus 5b)					
(Use Only if > 0) 6. Valuation of annexed territory for 2018: 6a. Real estate					
6. Valuation of annexed territory for 2018: 6a. Real estate		5c. Increase in personal property (5a minus 5b) +			
6a. Real estate		(Use Only if	> 0)		
6b. State assessed 6c. New improvements 6d. Total adjustment (sum of 6a, 6b, and 6c) 7. Valuation of property that has changed in use during 2018: 8. Expiration of property tax abatements 9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base) 10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9) 11. Total estimated valuation July 1, 2018 12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10)) 13. Percentage adjustment increase (12 times 3) 14. Consumer Price Index for all urban consumers for calendar year 2017 (5 year average) 15. Consumer Price Index adjustment (Line 3 times Line 14) \$ 3,1	6.				
6d. Total adjustment (sum of 6a, 6b, and 6c) + 0 7. Valuation of property that has changed in use during 2018: + 9,043 8. Expiration of property tax abatements + 0 9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base) 10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9) 143,052 11. Total estimated valuation July 1, 2018 6,162,590 12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10)) 0.0238 13. Percentage adjustment increase (12 times 3) + \$ 5,3 14. Consumer Price Index for all urban consumers for calendar year 2017 (5 year average) 1.44 15. Consumer Price Index adjustment (Line 3 times Line 14) \$ 3,1		6a. Real estate + 0			
6d. Total adjustment (sum of 6a, 6b, and 6c) + 0 7. Valuation of property that has changed in use during 2018: + 9,043 8. Expiration of property tax abatements + 0 9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base) 10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9) 143,052 11. Total estimated valuation July 1, 2018 6,162,590 12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10)) 0.0238 13. Percentage adjustment increase (12 times 3) + \$ 5,3 14. Consumer Price Index for all urban consumers for calendar year 2017 (5 year average) 1.44 15. Consumer Price Index adjustment (Line 3 times Line 14) \$ 3,1		6b. State assessed + 0			
7. Valuation of property that has changed in use during 2018: + 9,043 8. Expiration of property tax abatements + 0 9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base) 10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9) 143,052 11. Total estimated valuation July 1, 2018 6,162,590 12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10)) 0.0238 13. Percentage adjustment increase (12 times 3) + \$ 5,3 14. Consumer Price Index for all urban consumers for calendar year 2017 (5 year average) 1.44 15. Consumer Price Index adjustment (Line 3 times Line 14) \$ 3,1					
8. Expiration of property tax abatements + 0 9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base) 10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)		6d. Total adjustment (sum of 6a, 6b, and 6c) +	0		
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base) 10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9) 11. Total estimated valuation July 1, 2018 12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10)) 13. Percentage adjustment increase (12 times 3) 14. Consumer Price Index for all urban consumers for calendar year 2017 (5 year average) 15. Consumer Price Index adjustment (Line 3 times Line 14) 16. Sexpiration of TIF, Rural Housing, and NR Districts 143,052 143,052 15. Consumer Price Index adjustment (Line 3) 15. Consumer Price Index adjustment (Line 3 times Line 14)	7.	Valuation of property that has changed in use during 2018: +	9,043		
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base) 10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9) 11. Total estimated valuation July 1, 2018 12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10)) 13. Percentage adjustment increase (12 times 3) 14. Consumer Price Index for all urban consumers for calendar year 2017 (5 year average) 15. Consumer Price Index adjustment (Line 3 times Line 14) 16. Sexpiration of TIF, Rural Housing, and NR Districts 143,052 143,052 15. Consumer Price Index adjustment (Line 3) 15. Consumer Price Index adjustment (Line 3 times Line 14)			_		
(Incremental assessed value over base) 10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9) 11. Total estimated valuation July 1, 2018 12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10)) 13. Percentage adjustment increase (12 times 3) 14. Consumer Price Index for all urban consumers for calendar year 2017 (5 year average) 15. Consumer Price Index adjustment (Line 3 times Line 14) 16. Sometiment (Line 3 times Line 14) 17. Consumer Price Index adjustment (Line 3 times Line 14) 18. Sometiment (Line 3 times Line 14)	8.	Expiration of property tax abatements +	U		
11. Total estimated valuation July 1, 2018 6,162,590 12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10)) 0.0238 13. Percentage adjustment increase (12 times 3) + \$ 5,3 14. Consumer Price Index for all urban consumers for calendar year 2017 (5 year average) 1.40 15. Consumer Price Index adjustment (Line 3 times Line 14) \$ 3,1	9.				
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10)) 13. Percentage adjustment increase (12 times 3) 14. Consumer Price Index for all urban consumers for calendar year 2017 (5 year average) 15. Consumer Price Index adjustment (Line 3 times Line 14) 15. Consumer Price Index adjustment (Line 3 times Line 14)	10	. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)	143,052		
13. Percentage adjustment increase (12 times 3) + \$ 5,3 14. Consumer Price Index for all urban consumers for calendar year 2017 (5 year average) 1.40 15. Consumer Price Index adjustment (Line 3 times Line 14) \$ 3,1	11	. Total estimated valuation July 1, 2018			
14. Consumer Price Index for all urban consumers for calendar year 2017 (5 year average) 15. Consumer Price Index adjustment (Line 3 times Line 14) \$ 3,1	12	. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	0.0238		
15. Consumer Price Index adjustment (Line 3 times Line 14) \$ 3,1	13	. Percentage adjustment increase (12 times 3)	4	- \$	5,347
15. Consumer Price Index adjustment (Line 3 times Line 14) \$ 3,1					
	14	. Consumer Price Index for all urban consumers for calendar year 2017 (5 year average)			1.40%
	15	. Consumer Price Index adjustment (Line 3 times Line 14)		\$	3,150
16. Total Percentage Adjustments 3 X.4	16	. Total Percentage Adjustments		<u> </u>	8,497

2019 Revenue Adjustments

17.	Property tax revenues for debt service in 2019 budget: Property tax revenues for debt service in 2018 budget: Increase property tax revenues spent on debt service			+ .	36,978 11,787 25,191
18.	Property tax revenues spent for public building commission and le (Obligations must have been incurred prior to July 1, 2016) (Do not include amounts already reported in debt service levy)	ease payments in t	he 2019 budget:	+ _	<u></u>
	Property tax revenues spent for public building commission and le Increase property tax revenues spent on public building commissi	• •	_		0
19.	Property tax revenues spent on special assessments in the 2019 b (Do not include amounts already reported in debt service levy)	udget:		+,	
20.	Property tax revenues spent on court judgments or settlements and	d associated legal	costs in the 2019 bu	d.+	
21.	Property tax revenues spent on Federal or State mandates (effecti and loss of funding from Federal sources after January 1, 2017 in		015)	+	
22.	Property tax revenues spent on expenses realted to disaster or Fed	leral Emergency in	the 2019 budget:	+	
23.	Law enforcement expenses - 2019 budget: Law enforcement expenses - 2018 budget: CPI adjustment Increased law enforcement expenses in 2019 budget: (Do not include building construction or remodeling costs)	1.40%	÷	+.	0
24.	Fire protection expenses - 2019 budget: Fire protection expenses - 2018 budget: CPI adjustment Increased fire protection expense in 2019 budget: (Do not include building construction or remodeling costs)	1.40%	+ 34,000 - 21,000 294	+	12,706
25.	Emergency medical expenses - 2019 budget: Emergency medical expenses - 2018 budget: CPI adjustment Increased emergency medical expenses in 2019 budget: (Do not include building construction or remodeling costs)	1.40%		+	0
26.	Total Revenue Adjustments				37,897

Yes

Levies on Behalf of Another Political or Governmental Subdivision

27.	Library levy - 2019 budget: Other tax entity levy - 2019 budget: Other tax entity levy - 2019 budget:	++++	19,080
28.	Total Levies on Behalf of Another Political or Governmental Subdivision	+	19,080
29.	Total Computed Tax Levy		290,484

Other Tests - Property Tax Decline

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2015 Tax Levy (Less Levy for other Governmental Units) 2016 Tax Levy (Less Levy for other Governmental Units) 2017 Tax Levy (Less Levy for other Governmental Units) 2018 Tax Levy (Less Levy for other Governmental Units)			None None None
Average Tax Levy (last three years) CPI Adjustment of 0.014 Average Tax Levy Adjusted by CPI	#DIV/0 #DIV/0 #DIV/0		
2019 Total Tax Levy (Less Levy for Other Governmental Units)			
Exemption from Election Requirement	#DIV/01		
v			
Other Tests - Lost Valuation Test			
Assessed Valuation Loss			
2019 Tax Levy (Less Levy for other Governmental Units) 2018 Tax Levy (Less Levy for other Governmental Units) Change in Levy		0	
CPI Adjustment 2019 Mill Rate (Less Mills for other Governmental Units)			3,150
Loss of Assessed Valuation Multiplied by 2019 Mill Rate Total Adjustment for Loss of Assessed Valuation			3,150

Exemption from Election Requirment

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds	Ad Valorem Levy		Allocation	Allocation for Proposed Year 2019	Year 2019	
for 2018	Tax Year 2017	MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	213,223	35,955	465	213	858	360
Debt Service	11,787	1,988	26	12	47	20
Library	18,246	3,077	40	18	73	31
TOTAL	243,256	41,020	531	243	826	411
County Treas Motor Vehicle Estimate	ehicle Estimate	41,020				
County Treas Recreational Vehicle Estimate	nal Vehicle Estimate	,	531			
County Treas 16/20M Vehicle Estimate	Vehicle Estimate			243		
County Treas Commerc	County Treas Commercial Vehicle Tax Estimate				978	
County Treas Watercraft Tax Estimate	ft Tax Estimate				•	411
Motor Vehicle Factor	•	0.16863				
	Recreational Vehicle Factor	ctor	0.00218			
		16/20 Vehicle Factor	Factor	0.00100		
		ŭ	Commercial Vehicle Factor	bicle Factor	0.00402	

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0.00169

Watercraft Factor

2019

Schedule of Transfers

Expenditure	Receipt	Actual	Current	Proposed	Transfers
Fund Transferred	Fund Transferred	Amount for	Amount for	Amount for	Authorized by
From:	To:	2017	2018	2019	Statute
Water Utility	Water System Maint	6,675	6,675	6,675	K.S.A 12-825d
Project Fund	Bond and Interest	38,930		-	Close Fund
Water Utility	Bond and Interest	-	-	11,625	K.S.A 12-825d
	Totals	45,605	6,675	18,300	
	Adjustments*				
	Adjusted Totals	45,605	6,675	18,300	

*Note: Adjustments are required only if the transfer is being made in 2018 and/or 2019 from a non-budgeted fund.

STATEMENT OF INDEBTEDNESS

	Date	Date	Interest		Beginning Amt			Amo	Amount Due	Amon	Amount Due
Type of	of	of	Rate	Amount	Outstanding	Date	Date Due	20	2018	2019	61
Debt	Issue	Retirement	%	Issued	Jan 1,2018	Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
GO Series 1998 A	7/1/1998	9/1/2019	4.15	90,000	14,000	3/1 & 9/1	1/6	711	7,000	357	7,000
GO Series 2006 A	1/1/2006	9/1/2026	5.00	162,000	92,000	3/1 & 9/1	1/6	4,186	000'6	3,777	9,000
GO Series 2008 A	7/1/2008	9/1/2028	5.90	250,000	142,000	3/1 & 9/1	1/6	6,581	12,000	6,065	13,000
GO Series 2010 A	9/1/2010	9/1/2031	3.50	613,000	475,000	3/1 & 9/1	9/1	16,625	25,000	15,750	30,000
GO Series 2012 BI	12/16/2012	2/1/2029	0.65	815,000	585,000	3/1 & 9/1	1/6	12,193	45,000	15,750	45,000
GO Series 2015BI	8/15/2015	8/1/2031	2.00	800,000	775,000	2/1 & 8/1	1/8	21,863	45,000	20,963	50,000
Total G.O. Bonds					2,083,000			62,159	143,000	62,662	154,000
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:							2				:
Wastewater KDHE Loan	5/19/2004	3/1/2025	2.77	698,296	306,245	3/1 & 9/1	3/1 & 9/1	8,227	37,275	7,216	38,315
											ļ
							100				
Total Other					306,245			8,227	37,275	7,216	38,315
Total Indehtedness					2,389,245			70,386	180,275	69,878	192,315

City of Riley

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

			_			 	_			 _	
£	Payments	Due	2019	0	15,687						15,687
ţ	Payments	Due	2018	12,959	15,687						28,646
	Principal Balance	As Beginning of	2018	12,697	51,242				460		63,939
Total		Financed	(Beginning Principal)	48,782	57,995						Totals
	Interest	Rate	%	2.75	3.50						
	Term of	Contract	(Months)	48	48						
		Contract	Date	11/5/2014	3/31/2017						
		Items	Purchased	2011 Peterbilt Lease	Trailer Jetter			7-00-0			

^{***}If you are merely leasing/renting with no intent to purchase, do not list-such transactions are not lease-purchases.

CPA Summary

GENERAL ASSUMPTIONS:

The forecasts in this document are based on past trends, current policies and assumptions about future conditions based on reasonable expectations.

In establishing revenue and expenditure assumptions, data from a variety of governmental agencies, industry associations and other sources was reviewed.

Property valuations for the budget year are obtained from the June 15, 2018 County Clerk estimates. Prior year valuations are obtained from values certified by the County Clerk.

REVENUE ASSUMPTIONS:

Overall revenues are expected to increase slightly compared to the prior fiscal year.

Ad Valorem property tax is computed based on the statutorily imposed tax lid. Individual fund tax levies will vary depending on Management's decisions but the overall tax levy is expected to remain relatively flat or increase slightly compared to the current fiscal year.

Motor vehicle, 16/20M vehicle, recreational vehicle and commercial vehicle taxes are budgeted based on estimates obtained from the County Treasurer.

Other revenues are estimated based on historical information and emerging trends.

EXPENDITURES ASSUMPTIONS:

Overall expenditures are expected to be flat or increase slightly compared to the prior fiscal year.

Budgeted expenditures are computed based on a legal maximum budget, i.e. all anticipated available funds are budgeted.

Salary/Wages and Benfits expenditures are expected to increase approximately 2%-3% compared to the prior fiscal year.

Operating expenditures are expected to increase approximately 1%-3% compared to the prior fiscal year.

Capital expenditures are budgeted based on Management's expected future capital needs.

WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND REGIONAL LIBRARY SYSTEMS

Budgeted Year: 2019

Library found in: City of Riley Riley County

Two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:		
	Current Year	Proposed Year
	<u>2018</u>	<u>2019</u>
Ad Valorem Tax	\$18,246	\$19,080
Delinquent Tax	\$0	\$0
Motor Vehicle Tax	\$3,000	\$3,077
Recreational Vehicle Tax	\$50	\$40
16/20M Vehicle Tax	\$25	\$18
LAVTR	\$0	\$0
	\$0	\$0
TOTAL TAXES	\$21,321	\$22,215
Difference in Total Taxes:	\$894	
Qualify for grant: Qualify		
Second test:		
Assessed Valuation	\$5,893,727	\$6,162,590
Did Assessed Valuation Decrease?	No	
Levy Rate	3.096	3.096
Difference in Levy Rate:	0.000	
Qualify for grant: Qualify		

Overall does the municipality qualify for a grant? Qualify

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

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Adopted Budget	Prior Year	Current Year	Proposed Budget
General	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	97,791	105,722	102,785
Receipts:			
Ad Valorem Tax	209,660	213,223	100000000000000000000000000000000000000
Delinquent Tax	5,375		
Motor Vehicle Tax	36,717	36,000	35,955
Recreational Vehicle Tax 16/20M Vehicle Tax	534 459	500 300	465
Commercial Vehicle Tax	977	900	858
Watercraft Tax	319	300	360
Gross Earning (Intangible) Tax	212	300	360
LAVTR			
City and County Revenue Straring	1,226	1.800	2,330
Local Alcoholic Liquor	.,	.,	3,330
Compensating Use Tex	23,351	24,000	24,000
Local Sales Tax	139,212	142,000	142,000
Franchise Tax	47,790	48,000	48,000
Licenses	4,448	5,000	5,000
Insurance Proceeds	3,037		
Swimming Pool	14,217	15,000	15,000
Interest on Idle Funds	528	500	500
Neighborhood Revitalization Rebate			
Miscellaneous	6,260	6,000	
Does miscellaneous exceed 10% of Total R	10.1.440		
Total Receipts Resources Available:	494,110	493,523	274,681
Expenditures:	591,901	599,245	377,466
Legal and Professional Fees	15,876	16,000	16,500
Dog Fees	1,805	2,000	
Dues	1,989	2,000	2,500
Electricity	28,381	29,000	32,000
Equipment	549	1,000	1,500
Fees	7,183	7,000	8,000
Fire Department	30,917	31,000	34,000
Fuel	5,608	6,000	6,500
Insurance	76,267	80,000	85,000
Mileaga	607	1,000	1,500
Office Supplies	7,095	8,000	8,506
Park Supplies	2,032	2,000	2,500
Payroll Taxes	9,482	10,500	11,500
Personal Services	114,597	125,000	130,000
Propana Publications	4,096	5,000	6,000
Repairs	1,715 8,383	2,000 9,000	3,000
Street Expenses	48,543	50,000	10,000 50,000
Supplies	13,461	14,000	15,000
Swimming Pool	67,361	68,000	70,000
Telephone	6,218	7,000	8,000
Lease Principal	27,148	12,697	5,14
Lease Interest	894	263	(
Contractual	3,006	4,000	5,000
,			
Cash Forward (2019 column)			80,252
Miscellaneous	2,966	4,000	5,000
Does miscellaneous exceed 10% of Total H			
Total Expenditures	486,179	496,460	594,252
Unencumbered Cash Balance Dec 31	105,722		100201000000000000000000000000000000000
2017/2018/2019 Budget Authority Amount	607,953	627,213	594,257
		Appropriated Balance	201
	i otal Expenditi	re/Non-Appr Balance	594,252
Phal	linquent Comp Rate:	Tax Required 0.0%	216,780
De		0.0% 018 Ad Valorem Tax	216,786

CPA Summary - No assurance provided. See accompanying significant budget assumptions.

Adopted Budget	Prior Year	Current Year	Proposed Budget
Debi Service	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balanca Jan I	107,772	87,555	31,377
Receipts:			
Ad Valorem Tax	11,620	11,787	Martin Constitution
Delinquent Tax			
Motor Vehicle Tax			1,981
Recreational Vehicle Tax			20
L6/20M Vehicia Tex			1
Commercial Vehicle Tax			41
Watercraft Tax			20
Special Assessments	79,212	80,000	80,000
Transfer from Project Fund	36,930	. 0	
Transfer from Water Fund			11,62
Interest on Idle Funds			
Neighborhood Ravitalization Rebate			
Miscellaneous			
Does miscellungous exceed 10% of Total F			
Total Receipts	\$29,742	91,787	93,71
Resources Availables	237,534	179,342	125,09
Expenditures:			
Principal	76,000	98,000	109,00
Interest	73,976	-19,965	46,91
Cash Basis Reserve (2019 column)			6,16
Mistellaneous	3		
Does miscellanous exceed 10% of Total E			
Total Expenditures	149,379	147,965	163.07
Unencumbered Cash Balanca Dec 31	87,153		ALTERNATION CO.
2017/2018/2019 Budget Authority Amoun	233,474		
		Appropriated Balance	
		re/Non-Appr Balance	
		Tex Required	
De	linguent Comp Rate:		1 20,51
20		1018 Ad Valorem Tex	36,97

Adopted Budget	Prior Year	Current Year	Proposed Budget
Library	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan I	2,455	415	B61
Receipts:			
Ad Valorem Tex	17,942	11,246	DESCRIPTION OF STREET
Delinquent Tax	390		
Motor Vehicle Tax	2,964	3,000	3,077
Recrestional Vehicle Tex	42	50	40
16/20M Vehicle Tex	27	25	LS
Commercial Vehicle Tax	81	100	73
Watercraft Tax	27	25	31
State Aid	444	200	\$00
NCKL			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			В
Miscellaneous			
Does miscellaneous exceed 10% of Total #			
Total Receipts	21,517	21,946	3,739
Resportes Availables	24,372	22,361	4,600
Expenditures:			
Personal Services	10,245	10,500	10,500
Payroli Taxas	784	1,000	1,000
Supplies	12,918	10,000	12,180
Fees	10	0	0
Miscellaneous			
Does miscellansous exceed 10% of Total			
Total Expenditures	23,957	21,500	23,660
Unescumbered Cath Balance Dec 31	415	\$61	THE PROPERTY OF THE PARTY OF TH
2017/2018/2019 Budget Authority Amoun	32,853	21,470	23,610
- '		Appropriated Balance	
	Total Expenditu	re/Non-Appr Balance	21,680
	-	Tax Regulard	
Di	linquent Comp Rate:	0.0%	0
	19,000		

CPA Suramary - No assurance provided. See accompanying significant budget assumptions.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

LOUD LYAPE LOW LOUDS ALLU HO	AALEYI		
Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Highway	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	30,383	32,231	45,581
Receipts:			
State of Kansas Gas Tax	26,202	26,260	26,350
County Transfers Gas	2,507	2,590	2,600
Rock & Sand	490	500	500
Interest on Idle Funds		_	
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	29,199	29,350	29,450
Resources Avallable:	59,582	61,581	75,031
Expenditures:			_
Street Repair and Maint	9,898	10,500	11,000
Supplies	2,322	2,500	3,000
Rock & Sand	2,345	2,500	3,000
Lease Principal	12,166	0	0
Lease Interest	213	0	0
Capital Outlay			
Cash Forward (2019 column)			57,031
Miscellaneous	407	500	1,000
Does miscellaneous exceed 10% of Total E			
Total Expenditures	27,351	16,000	75,031
Unencumbered Cash Balance Dec 31	32,231	45,581	0
2017/2018/2019 Budget Authority Amount	37,263	65,553	75,031

Adopted Budget	Prior Year	Current Year	Proposed Budget
Water Utility	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	135,903	116,558	79,501
Receipts:			
	250.001	868.888	
Charges to Customers	357,071	365,000	375,000
Interest on Idle Funds			
Miscellaneous	7,463		
Does miscellaneous exceed 10% of Total F			
Total Receipts	364,534	365,000	375,000
Resources Available:	500,437	481,558	454,501
Expenditures:			
Payroll	75,433	80,000	82,500
Contractual	50,647	55,000	55,000
Commodities	84,282	85,000	90,000
Trash Service	55,714	56,000	56,000
Bond Principal	45,000	45,000	45,000
Bond Interest	12,710	12,193	15,750
Lease Principal	43,017	51,290	52,825
Lease Interest	9,494	9,899	8,393
Water Protection Fee	907	1,000	1,000
Transfer to Water Sys Maint	6,675	6,675	6,675
Transfer to Bond and Interest			11,625
Cash Forward (2019 column)			29,733
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	383,879	402,057	454,501
Unencumbered Cash Balance Dec 31	116,558	79,501	C
2017/2018/2019 Budget Authority Amoun	488,238	435,517	454,501

CPA Summary - No assurance provided. See accompanying significant budget assumptions.

NON-BUDGETED FUNDS

City of Riley				NON-BUDGETED FUNDS	GETED	FUNDS				2019	
Non-Rudgeted Funds	de de		(Only	(Only the actual budget year for 2017 is to be shown)	year for	2017 is to be sho	(uwu				
(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:			
Project Fund		Water System Maint &	_				9		0		
Unencombered		Unencumbared	_	Usenombered		Unencumbered		Unencumbered		Total	
Cash Balance Jan 1	43,405	Cash Balance Jan 1	58,575	Cash Balance Jan 1		Cash Balance Jan I		Cash Balmoe Jan 1		101,980	
Receipts:		Receipts		Receipts:		Rezeipts		Receipts:			
		Transfer from Water	6,675			_					
:											
Total Receipts	٥	Total Receipts	6,675	Total Receipts	0	Total Receipts	0	Total Receipts	0	6,675	
Resources Available:	43,405	Resources Available:	65,250	Resources Available:	0	Resources Available:	0	Resources Available:	0	108,655	
Expenditures:		Expenditures:		Expenditures		Expenditures:		Expenditures:			
Transfer to Bond & Int	38,930										
Project Expenditures	4,475										
					_						
Total Expenditures	43,405	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	43,405	
Cash Balance Dec 31	0	Cash Balmore Dec 31	65,250	Cash Balance Dec 31	0	Cash Baisnoe Dec 31	0	Cash Balance Dec 31	0	65,250	*
						•				65,250	*
						1			I		

** Note: These two block figures should agree.

CPA Summary - No assurance provided. See accompanying significant budget assumptions.

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NOTICE OF BUDGET HEARING

The governing body of City of Riley

will meet on August 14, 2018 at 7:00 PM at City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2019 Expenditures and Amount of Current Year Estimate for 2018 Ad Valorem Tax establish the maximum limits of the 2019 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actus	Prior Year Actual for 2017 Current Year Estimate for 2018		Proposed Budget for 2019			
		Actual		Actual	Budget Authority	Amount of 2018	Estimate
FUND	Expenditures	Tax Rate*	Expenditures	Tax Rate*	for Expenditures	Ad Valorem Tax	Tax Rate*
General	486,179	36.194	496,460	36.178	594,252	216,786	35.178
Debt Service	149,979	2.001	147,965	2.000	162,073	36,978	6.000
Library	23,957	3.097	21,500	3.096	23,680	19,080	3.096
Special Highway	27,351		16,000		75,031	 	
Water Utility	383,879		402,057		454,501		
Non-Budgeted Funds	43,405				-	1	
Totals	1,114,750	41.292	1,083,982	41.274	1,309,537	272,844	44.274
Less: Transfers	45,605		6,675		18,300		
Net Expenditure	1,069,145]	1,077,307]	1,291,237	1	
Total Tax Levied	241,801		243,256	1	XXXXXXXXXXXXXXXXX		
Assessed Valuation	5,855,821		5,893,727]	6,162,590]	
Outstanding Indebtedness,							
January 1,	2016		<u> 2017</u>	_	2018		
G.O. Bonds	2,300,000]	2,204,000]	2,083,000]	
Revenue Bonds	0		0		0]	
Other	377,788		342,508		306,245]	
Lease Purchase Principal	80,948]	39,845]	63,939]	
Total	2,758,736) i	2,586,353		2,453,184]	

Doris J. Fritz
City Official Title: City Clerk

*Tax rates are expressed in mills